NORTHERN TRIBUNE.

SATURDAY, JULY 31, 1875.

The Book-Keeper's Fraud.

I, William Wilders, was in ecstacies. I danced and jumped as if I was a lunatic; and well I might, for I had been out of employment for over a year, and now I had received a position as collector for Dobson & Co., wholesale grocers and commission merchants, which would pay me a salary of fifty dollars a month. As I had nobody but myself to look after, I could manage to scrape through the month and have a few dollars for pocket money.

My desk stood in the front part of the store, and when my pen was not galloping along the lines of my paper, of flashing up formidable columns of figures, which told the story of profits for Dobson & Co., I had a very fine view of that portion of the street fronting the store. One rainy day I had nothing to do—collectors never do on rainy days—I had scribbled my name on scraps of paper lying loosely around, and my desk gleamed with "William Wilder," "W. Wilder," "William Wilder, Esq.," "Mr. Wilder," in every style of penmanship. I had just plunged my pen into the ink to write "William." with a scientific flourish, when I heard the voice of my employer calling to me from his private office. I was surprised at this, as he had never done this before. Could it be that I was about to be discharged? What he had to say was said quickly. I was elevated to a higher position and salary. I could not find words to express my gratitude, but I muttered something, and went back to my desk. I sat there for some time building castles, and my mind was soon confused.

"Lannigan & Co.! Three cases hams!" was suddenly bawled remorselessly into my ears, and my brain worked itself back to business.

At intervals, however, all through the day, I was conscious of a disturbed condition of my local atmosphere. I was thinking of the next position to mine. book-keeper. I certainly never would be elevated to that position, as I did not know the first thing in that branch. Could I not study it? The thought gave me courage, and I determined to enter a business college and learn the art. I told my plans to the book-keeper. He had retained the position for years—had been with them from an early day, and had charge of all the office business and finances of the concern. I had never fancied him much. There was a certain reserve in his manner which had often chilled me, and he was extremely "puffed up" with his lofty position, rarely deigning to notice me or any of the other clerks. I often assisted him in making calculations, or adding up the columns of figures which he gave me, and for such services he would reward me with a bunch of cigarettes; but even then he seldom said a word to me.

Through my occasional sojourns in his office I become somewhat familiar with his studies, and learned that he had full power of attorney for the house, signed the firm's name to bank checks and other important documents. The two partners, Messrs. Dobson & Morrisey, were men entirely unacquainted with the mysteries of book-keeping. They had started in business on a small scale, with a small capital, keeping no books. But their business, in a few years, increased to such a great extent that they found it impossible to dispense with a book-keeper, so they secured the services of Mr. Baker, who came to them well recommended, and, finding things rather confused, he proceeded to make a thorough reconstruction. In a few months he presented to the well pleased eyes of Dobson & Co., a splendid set of books, kept in the most approved style of single entry, and at the end of a year he drew up a carefully arranged balance sheet, which specified to a cent the profits they had made. Baker had more to say than either of the partners. "Go to Baker and talk with him," was an expression constantly made by them. It was delightful for them to have a man upon whom they could so implicitly rely.

I had often wished to know to what extent Baker was compensated for his services. I thought his salary must be large from the manner in which he dressed and lived. I often saw him dine at Delmonico's, or drive up and down Fifth avenue with the finest span of horses I ever wished to see. All this sort of thing consumed money, and no small amount, either. Whenever I went to the theatre Baker was there in a private box with the ladies, and he frequently came out of some large store on Canal street with large parcels.

One day—it was the first of the month—I went into his office to receive my salary, and, while there, some one called him and he stepped out to see who it was. I glanced at an entry he had just made: "Thomas Baker, one month's salary, $125.

"He can't live on that, with the way in which he spends his money," I said to myself. "He must have a private income."

I never gave this subject any further thought after that day, but went to learn book-keeping. I applied myself to it diligently, and at the end of six months I could manage a set of books as readily as a competent book-keeper. I plodded faithfully along in my position, hoping that some day or other I should become a book-keeper.

One day Mr. Everett, of the firm of Everett & Co., stood near my desk, talking to Mr. Dobson. I overheard, unintentionally, a portion of the conversation:

"Mr. Dobson, what do you pay your book-keeper?"

"Fifteen hundred a year."

"Has he the power of attorney?"

"Yes; he signs our checks, and has complete charge of our finances. Why do you ask?"

"Because I thought his salary was very large, judging from the way he is spending money. I think he spends a great deal more than you give him. Take my advice, Mr. Dobson, and examine your books."

The rest I did not hear as I was called to another part of the store.

About a week after this conversation recorded above, Mr. Dobson came to my desk and said:

"Wilder, are you able to run over accounts and papers?"

"Perfectly sir; and I also understand book-keeping," I replied, thinking that I was about to be elevated, and wishing to let him know what I knew.

"Well, I am very glad; come down here after dinner, this evening. I want you for something."

I got to the store that evening very early, not giving myself much time to eat dinner. I found Mr. Dobson there before me.

"I want to make an examination of Mr. Baker's books; I am not acquainted with book-keeping. I watched you, and found you to be very energetic, and saw Mr. Baker often calling upon you for assistance. A friend of mine has convinced me that I should keep track of my own business. Baker is in the office now. He came in here just as I was turning the corner. I do not know what brings him back. I saw him enter with a man. Now, I wish to see what he is doing. I will open the door softly, and we will go back and listen."

We entered noiselessly. All was dark and gloomy, save a single gas light in the book-keeper's office. We approached the office; the door was partly open, and we heard the following conversation:

'I must have the money, Baker; you promised it to me the first. If it is not paid I will see the firm."

"Can't you wait till the first of next month?"

"No, I will not."

"Well, I will give you the money; here's a check of $400. Here—receipt your bill, and make yourself scarce."

The man went out, followed by Baker, who unlocked and locked the doors. He returned again to the office, lit another burner, and wrote for some minutes. He soon got through, thrust a paper into a spindle, and put the books in the safe, slamming it with a deafening noise.

"I am through with him. anyhow; must figure sharp; too many of these things on file."

We heard him say these things to himself. In another minute the gas was turned off, and he went out.

We waited a few moments, to make sure that he would not return, then entered the office, lit the gas, and were soon ready for work. Mr. Dobson had duplicate keys to the safe, so he soon had the books out. I suggested to him to check the bills with the check-book. He opened the book, and glancing at the stubs, said:

"What does this mean? Here's a stub for $400—just the check he gave the man, and charged Stephen & Co. the same amount—their bill for fifty barrels of flour. This is impossible; I haven't bought a barrel of flour from them this month, and I am certain Mr. Morrisey has not."

I had been looking for the bill-book, and, having found it, my hand touched a bill of flour from Stephen & Co., dated the first of the month.

"Here's the bill," I said, "regularly receipted."

"Let us see if there are any more of them." said Mr. Dobson.

We soon discovered several bills of that firm, and entries in the check-book to correspond.

"These bills are frauds," said Mr. Dobson. "To-morrow I shall see Stephens & Co. and unearth the deviltry. Why, it never struck me that the thing could be worked in this style. The fellow has been stealing thousands from us. Had it not been for our eavesdropping there is no doubt that we would never have discovered these frauds, as he has managed everything with reference to external scrutiny."

The next day the bills were taken to Stephens & Co., by Mr. Dobson, and they immediately pronounced them forgeries. The writing was exactly like their bill-clerk's; the bill heads were theirs.

Mr. Dobson's partner was fully advised of the discovery; he was terribly enraged. Now to ensnare Baker was the next thing.

A few days after Baker was presented with a statement from Stephens & Co. with a request to examine it.

"That has been paid long ago," he said.

"I want to see the account," said Mr. Dobson. "I am going to look more into these matters than I have been doing. Mr. Wilder will help you."

I expressed my willingness. Baker ran over the leaves of his ledger till he came to Stephens & Co.'s page; and then said:

"Examine the accounts for yourself."

It was all right. The accounts were checked up to a nicety, and Baker said:

"Are you through? Mr. Dobson, I do not need any assistance from this young man."

"How do you account for this stub in your check book, Mr. Baker?" said Mr. Dobson; "and this—and this—Stephens & Co., over and over again, bills for flour we never got, which they themselves declare to be forgeries? Since you cannot explain these figures I pronounce you a scoundrel and a swindler."

Baker turned as pale as death and leaned heavily upon his desk, and then looked at Mr. Dobson with a fearful eye. He sprang to the safe and grasped a knife which lay there, and looked at me, hissing between his teeth:

"You cursed imp, you told it! Take that!"

He made a plunge at me with the knife, but I stepped aside with such quickness that it did no damage. Mr. Dobson leaped upon him; he then turned the knife upon himself and plunged it into his heart. It was a sickening sight. I hid my face from it.

"That winds up the affair," said Mr. Dobson, as he looked upon the prostrate form.

The whole establishment had thronged to the scene; business being disarranged for the day, the store was closed.

Before I left the store the two partners took me aside and told me, if I thought I was capable, I could take Baker's place.

"If we see that you are capable of conducting the business we will give you a yearly salary of two thousand dollars. We wish you to keep everything in order, so that we may easily examine your books for reference when necessary."

I thanked them and said I would use my best endeavors to keep the books in order.

I entered upon my duties the next day, and succeeded in pleasing my employers. To-day I run the entire business and my employers have promised to take me into partnership next year.

This, reader, is my simple story, which is no romance, but a true tale, though the incidents were kept secret, none ever knowing why Mr. Baker committed suicide.

Borrowed Jewels.

Olive Logan writes very bright letters from Long Branch to the Graphic. Speaking of diamonds in one of them, she indulges in some slight reminiscences:

"I am less impressed with the financial importance of those persons wearing gems than I was before I heard about Josephine Mansfield's solitaries. Remember them? I never envied her them, to be sure, because, unfortunately for myself, perhaps, my illusions are past about such magnificence. When diamonds are family jewels and form part of the decoration of a great ancestral name, then I grant their possession carries weight. But in this country diamonds merely mean money, and it is just a question whether you will put your money in diamonds or something else. If I were to sell some dirt I own in New York ('all that piat and parcel of land,' &c.), I could hang myself with brilliants which would outflash the flashiest. Some people think that diamonds are a good investment. I don't. I've seen diamond ornaments that cost thousands of dollars sold for a few hundreds to the very jeweler who sold them in the first place. But I was speaking of Josephine's solitaries. How brilliant they were! As she sat in her box at the Grand Opera-house, with Fisk on one side and Stokes on the other, her coal-black eyes sparkling with merriment, her coral lips smiling, there was something almost barbaric in her beauty. I don't suppose those solitaries were really larger than an English walnut, be the same more or less; but sometimes, when the waves of light played upon them in a certain way, the earrings looked bigger than the chandelier. When her trouble eventuated and the poor woman was left in so destitute a condition that I heard a variety hall songstress had taken pity on her and supplied her with funds, I said to one who knew: 'Why does not Mansfield sell those earrings Fisk gave her?' 'He didn't give her those earrings—they weren't his to give—he hired them.' Thus it seems that it is not even necessary to own these jewels. You can hire them."

William Morris, who had the good luck to live in 1760, bought the ground upon which Long Branch is built for a barrel of spoiled cider.

How the Hindoos Regard Women.

The famous passage of the *Padma Parana*, translated by Abbe Dubois, has been part of the domestic code of the Hindoos for thousands of years. According to the Hindoo lawgiver, a woman has no god on earth but her husband, and no religion except to gratify, obey, and serve him. Let her husband be crooked, old, infirm, offensive; let him be irascible, irregular, a drunkard, a gambler, a debauchee; let him be reckless of his domestic affairs, as is possessed by a devil; though he live in the world without honor; though her be deaf or blind, and wholly weighed down by crime and infirmity—still shall a wife regard him as her god. With all her might shall she serve him, in all things obey him, see no defects in his character, and give him no cause of uneasiness. Nay, more; in every stage of her existence woman lives to obey—at first her parents, next her husband and his parents, and in her old age she must be ruled by her children. Never during her whole life can she be under her own control.

These are the general principles upon which the life of women in India is to be conducted. The Hindoo writer was considerate enough to add a few particulars: "If her husband laughs, she ought to to laugh; if he weeps, she ought to weep; if he is disposed to speak, she ought to join in the conversation. Thus is the goodness of her nature displayed. What woman would eat till her husband has first had his fill? If he abstains, she will surely fast also; if he is sad, will she not be sorrowful? and if he is gay, will she not leap for joy? In the absence of her husband her raiment will be mean." Such has been the conception of woman's duty to man by all the half developed races from time immemorial, and such to this day are the tacit demand and expectation of the brutalized males of the more advanced races.—*Harper's Magazine for August.*

The Sandal Wood.

The sandal wood out of which so many fans are made, and which is so much used on acccount of its strong scent, comes from a tree that attains maturity in about twenty-five years. The older the tree, the nearer the heart-wood comes to the surface, while the bark becomes deeply wrinkled, is red underneath, and frequently bursts, disclosing in old specimens the absence of all sap wood. Such trees, whatever their size may be, should at once be felled, as they rapidly deteriorate. The heart-wood is hard and heavy. The best parts are used for carving boxes, album covers, desks, and other useful and ornamental articles. The roots, which are the richest in oil, and the chips, go to the still, while Hindoos who can afford it show their wealth and respect for their departed relatives by adding sticks of sandal wood to the funeral pile. A very large quantity was used up in this way at the cremation of the late Maharajah of Mysore. The wood, either in powder or rubbed up into a paste, is used by all Brahmins in the pigments used in their distingusshing caste marks. The oil forms the basis of many scents, and is sometimes used—especially in the carved work seen in Bombay—for distinguishing with its scent articles which, being really carved from common wood, are passed of as if made from true sandal.

A Prosperous Man.

St. Louis Correspondence Chicago Times.

I find that General Grant holds various pieces of property here assessed at $103,770. Most of it, however, is in the suburbs, where the assessment has not kept pace with the rise in property. The old Dent place, on Gravois creek, which Grant now owns, has recently been enhanced in value by a new railroad, and a station has been located on the farm. Those best acquainted with this property say it is worth $200,000. The stock on the place includes some fine horses, and is valued at $50,000. Some one has estimated that all Grant has received in the way of salary since 1860, allowing a fair amount for living expenses, and marking the rest at a fair per cent., would make a little more than $300,000. He is worth three times that amount to-day by the statement of those conversant with his affairs. Besides this St. Louis property, he has two houses at Long Branch, worth no mean sum, according to present valuation. He has several acres of valuable property in South Chicago, a paying investment in some West Side Street Railway stocks, about $50,000 in Washington, and a cash account long enough to put the idea of the banking business into Col. Fred's shallow pate.

A Soft Answer.

A husband was of quick temper, and often inconsiderate. They had not been married a year, when, one day, in a fit of hasty wrath he said to his wife: "I want no correction from you. If you are not satisfied with my conduct you can return to your home whence I took you, and find happiness with your kind." "If I leave you," returned the unhappy wife, "will you give back that which I brought to you?" "Every dollar. I covet not your wealth, you shall have it all back." "Ah!" she answered, "I mean not the wealth of gold. I thought not of dress. I mean my maiden heart—my first and only love—my buoyant hopes, and the promised blessings of my womanhood. Can you give these to me?" A moment of thought—of convulsion—and then taking her into his arms: "No, no, my wife, I cannot do that, but I will do more; I will keep them henceforth unsullied and unpained. I cherish your blessings as my own, and never again, God helping me, will I forget the pledge I gave at the holy altar when you gave your peace and happiness to my keeping."

A Gruff Surgeon.

Dupuytreu was a famous surgeon, but brusque and unpolished, an l'outrance. One day, as he re-entered his house, he found installed in the ante-room an old priest who had long been awaiting his return.

"What do you want of me?" growled Dupuytreu.

"I wish you to look at this," meekly replied the priest, taking off an old wooien cravat, which revealed upon the nape of his neck a hideous tumor.

Dupuytreu looked at it.

"You'll have to die with that," he coolly remarked.

"Thanks, doctor," simply replied the priest, replacing his cravat; "I am much obliged to you for warning me, as I can prepare myself, as well as my poor parishioners, who love me very much."

The surgeon, who was never astonished at great things, looked at the priest who received his death sentence unmoved, with amazement, and added:

"Come to-morrow at eight o'clock at the Hotel Dieu and ask for me."

The priest was prompt. The surgeon procured for him a special room in the hospital, and in a month's time the man went out cured. When leaving he took out of a sack thirty francs in small change.

"It is all I can offer you, doctor," he said; "I came here on foot from R——, in order to save this."

The doctor looked at the money, and smiled, and drawing a handful of gold from his pocket, put it in the bag along with the thirty francs, saying:

"It is for your poor," and the priest went away.

Some years later, the celebrated doctor, feeling death to be near, bethought himself of the good cure, and wrote to him. He came, and Dupuytreu received from him the "last consolation" and died in his arms.

Legal.

CHANCERY NOTICE—The Circuit Court for the county of Cheboygan—In Chancery—Before George W. Bell, Esq., Circuit Court Commissioner for Cheboygan county, Michigan. James Gibbs Ross, Comp't, vs. Joseph B. Weller, Def't. It satisfactorily appearing to me that the defendant, Joseph B Weller, is a non-resident of this state, on motion of Meddaugh & Prigge, of counsel for complainant, it is ordered that the said defendant, Joseph B. Weller, cause his appearadce in this cause to be entered on the 6th day of January, A. D. 1876, and it is further ordered that within twenty days the said complamant cause a a notice of this order to be published in the NORTHERN TRIBUNE, and that the said publication be continued in said paper at least once in each week, for six successive weeks, or that he cause a copy of this order to be personally served on the said defendant, Joseph B. Weller, at least twenty days before the time above prescribed for his appearance.

GEO. W. BELL,
Circuit Court Commissioner, Cheboygan county, Michigan. no1 7t